

**THE CITY OF EDMONTON****BYLAW 16744****2014 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

**Whereas**, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), City Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions;

And Whereas, section 369 of the Act provides that City Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

And Whereas, the City is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, R.S.A. 2000, c. S-3, and the requisition by the Edmonton Catholic Separate School District No. 7;

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

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| <b>PURPOSE</b>     | 1    | The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment and tax roll and a supplementary property tax in respect for which supplementary assessments have been made. |
| <b>DEFINITIONS</b> | 2    | In this bylaw, unless the context otherwise requires:   |
|                    | (a)  | “ <b>Act</b> ” means the <i>Municipal Government Act</i> , R.S.A. 2000, c. M-26;  |
|                    | (b)  | “ <b>Assessment Roll</b> ” means assessment roll as defined in section 303 of the Act;  |
|                    | (c)  | “ <b>Co-operative Housing Project</b> ” shall mean a co-operative housing project that is:  |
|                    | (i)  | incorporated under the <i>Cooperatives Act</i> , S.A. 2001, c. C-28.1; or;  |
|                    | (ii) | comprised exclusively of the members that are   |

either;

- (A) members as defined by sections 1(1)(f) and 1(1)(ee) of the *Cooperatives Act*; or
  - (B) the City of Edmonton; or
  - (C) any combination of the above categories of A and B; and
  - (D) includes property owned by a non-profit housing society incorporated under the *Societies Act*, R.S.A. 2000, c. S-14, and occupied by tenants.
- (d) **“Farmland”** means the farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (f) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (g) **“Manufactured Home Community”** means manufactured home community as defined as section 284(1)(n) of the Act;
- (h) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (i) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (j) **“Other Residential”** includes:
- (i) four or more self-contained dwelling units used for residential purposes;
  - (ii) vacant land designated by zoning or in a neighbourhood area structure plan for other residential development.
- (k) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (l) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;

- (m) **“Residential”** includes:
  - (i) three or less self-contained dwelling units together with any other building located on the site that is ancillary to the dwelling units, used for residential purposes;
  - (ii) a self- contained dwelling unit and parking unit, if any, established under the same condominium plan;
  - (iii) land and improvements forming the site of a Co-operative Housing Project comprised of detached or attached self-contained dwelling units used for residential purposes, together with any other buildings located on the site and the use of which is ancillary to the use of the said dwelling units;
  - (iv) a Mobile Home or Manufactured Home located on a site in a mobile home park or Manufactured Home Community, and any other improvements located on the site owned and occupied by the person occupying the Mobile Home or Manufactured Home;
  - (v) vacant residential property.
- (n) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (o) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (p) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act.

**RULES FOR  
INTERPRETATION**

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The marginal notes and headings in this bylaw are for reference purposes only.

**PART II - ASSESSMENT CLASSES AND TAX RATES**

**ASSESSMENT  
CLASSES AND SUB-  
CLASSES**

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For the purpose of the 2014 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one of the following assessment classes and

subclasses:

- (a) Residential Assessment Class Property:
  - (i) Residential;
  - (ii) Other Residential
- (b) Non-Residential Property;
- (c) Farmland;
- (d) Machinery and Equipment

**ALLOWANCE FOR  
NON-COLLECTION  
OF TAXES**

- 5 Pursuant to section 359(2) of the Act, for the 2014 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

**LEVY OF TAX  
RATES**

- 6 The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

**PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES**

**PROPERTY TAX  
ROLL**

- 7 A Property Tax Roll shall be prepared in accordance with section 327 of the Act.

**PROPERTY TAX  
NOTICES**

- 8 (1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Assessment Roll.
- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

**PART IV - SUPPLEMENTARY PROPERTY TAX**

- |   |    |   |
|---|----|---|
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>RATES</b>   | 9  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2014 are the same as the property tax rates set out in Schedule "A".  |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>ROLL</b>    | 10 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.  |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>NOTICES</b> | 11 | (1) Supplementary property tax notices shall be prepared in accordance with section 369 of the Act for all taxable property shown on the Supplementary Property Tax Roll.<br><br>(2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes. |

**PART V - GENERAL**

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|---|----|---|
| <b>NUMBER AND<br/>GENDER<br/>REFERENCES</b> | 12 | All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership. |
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**REPEALS** 13 Bylaw 16744 is repealed on May 1, 2024.

**EFFECTIVE DATE** 14 This bylaw takes effect after third reading and signatures have been completed.

READ a first time this 29th day of April 2014;

READ a second time this 29th day of April 2014;

READ a third time this 29th day of April 2014;

SIGNED AND PASSED this 29th day of April 2014.

CITY OF EDMONTON

  
\_\_\_\_\_  
MAYOR  
\_\_\_\_\_  
CITY CLERK

**BYLAW 16744 -- SCHEDULE A**  
**2014 Municipal Tax Rates**

**Property Assessment**

<b>Assessment Class</b>	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>	<b>Tax Rate</b>	<b>Municipal Taxes</b>
Residential	101,319,740,200	58,681,280	101,378,421,480	0.0055383	561,464,112
Farmland	31,649,567	633,390	32,282,957	0.0055383	178,793
Other Residential	8,935,971,555	1,315,240,792	10,251,212,347	0.0063691	65,290,997
Non-Residential	38,965,431,672	2,064,932,548	41,030,364,220	0.0147009	603,183,281
Machinery and Equipment**	859,380,436	0	859,380,436	0.0147009	0
<b>Totals</b>	<b>150,112,173,430</b>	<b>3,439,488,010</b>	<b>153,551,661,440</b>		<b>1,230,117,183</b>

\*\*Exempt by City Bylaw

**2014 Education Tax Rates**  
**(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)**

**Property Assessment**

<b>Assessment Class</b>	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>	<b>Tax Rate</b>	<b>Education Taxes</b>
Residential	101,319,740,200	86,382,440	101,406,122,640	0.0024132	244,713,255
Farmland	31,649,567	778,730	32,428,297	0.0024132	78,256
Other Residential	8,712,008,925	690,083,315	9,402,092,240	0.0024132	22,689,129
Non-Residential	38,806,255,608	2,094,165,208	40,900,420,816	0.0032684	133,678,935
Machinery and Equipment	859,380,436	0	859,380,436	0	0
<b>Totals</b>	<b>149,729,034,736</b>	<b>2,871,409,693</b>	<b>152,600,444,429</b>		<b>401,159,575</b>

**2014 Provincial Education (ASFF) Requisition Allowance**

**Property Assessment**

<b>Assessment Class</b>	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>	<b>Tax Rate</b>	<b>ASFF Requisition Allowance</b>
Residential	101,319,740,200	86,382,440	101,406,122,640	0.0000614	6,226,336
Farmland	31,649,567	778,730	32,428,297	0.0000614	1,991
Other Residential	8,712,008,925	690,083,315	9,402,092,240	0.0000614	577,288
Non-Residential	38,806,255,608	2,094,165,208	40,900,420,816	0.0000287	1,173,842
Machinery and Equipment	859,380,436	0	859,380,436	0	0
<b>Totals</b>	<b>149,729,034,736</b>	<b>2,871,409,693</b>	<b>152,600,444,429</b>		<b>7,979,457</b>